GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) – Notifying goods of perishable or hazardous nature under section 67(8) of the Andhra Pradesh Goods and Services Tax Act, 2018 - Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 392 Dated: 23-07-2018
Read the following:

1) E-mail received from GST council Secretariat Dt.11.06.2018
2) From the CCST, Letter ref.No.CCW/GST/74/2017, Dt.15-06-2018.

** ** **

ORDER:

In exercise of the powers conferred by sub-section (8) of section 67 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh hereby notify the goods or the class of goods mentioned in the Schedule below, which shall, as soon as may be after its seizure under sub-section (2) of section 67 of the said Act, be disposed of by the proper officer, having regard to the perishable or hazardous nature, depreciation in value with the passage of time, constraints of storage space or any other relevant considerations of the said goods.

Schedule

1. Salt and hygroscopic substances
2. Raw (wet and salted) hides and skins
3. Newspapers and periodicals
4. Menthol, Camphor, Saffron
5. Re-fills for ball-point pens
6. Lighter fuel, including lighters with gas, not having arrangement for refilling
7. Cells, batteries and rechargeable batteries
8. Petroleum Products
9. Dangerous drugs and psychotropic substances
10. Bulk drugs and chemicals falling under Section VI of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)
11. Pharmaceutical products falling within Chapter 30 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)
12. Fireworks
13. Red Sander
14. Sandalwood
15. All taxable goods falling within Chapters 1 to 24 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)
16. All unclaimed/abandoned goods which are liable to rapid depreciation in value on account of fast change in technology or new models etc.
17. Any goods seized by the proper officer under section 67 of the said Act, which are to be provisionally released under sub-section (6) of section 67 of the said Act, but provisional release has not been taken by the concerned person within a period of one month from the date of execution of the bond for provisional release.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

Dr.D.SAMBASIVA RAO,
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh,

Vijayawada) The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

Copy to:

The Secretary, Sales Tax Appellate Tribunal, D.No.60-50-30/12(2), Meghana Towers, Opp:Gurudwara Bus Stop, Visakhapatnam-530013.

The State Representative before the Sales Tax Appellate Tribunal, O/o. the Secretary, Sales Tax Appellate Tribunal, D.No.50-50-30/12(2), Meghana Towers, Opp:Gurudwara Bus Stop,Visakhapatnam-530 013.

The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.

The P.S. to Special Chief Secretary to Chief Minister.

The P.S. to the Hon'ble Minister (Finance & Commercial Taxes).

The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).

The Law (H) Department.

Sf/Sc.

//FORWARDED BY ORDER //

SECTION OFFICER